



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** March 26, 2019

**TO:** Members of the State Tax Commission

**FROM:** Nancy Armstrong, Analyst  
Property Services Division

**SUBJECT:** 2019 Report of Department of Natural Resources, Payment in Lieu of Taxes  
(DNR PILT) Valuations

MCL 324.2153 requires that each year the Commission determine the valuation of DNR PILT property and furnish those valuations to the assessing officers. The 2019 Inflation Rate Multiplier (1.024) has been used to calculate the new values per MCL 324.2153(8).

The 2019 valuations report for the DNR/PILT properties is available for review. The total DNR/PILT parcel count for the state is 7,793. The Total Taxable Value represented by these parcels is \$598,856,716.00.

**I respectfully recommend that the State Tax Commission approve the 2019 valuations as detailed in the 2019 DNR PILT Master List (Tax Roll).**

# STATE TAX COMMISSION MEETING

## Assessor Discipline Advisory Committee Recommendations

### April 8, 2019

The following recommendations of the Assessor Discipline Advisory Committee (ADAC) pertaining to malfeasance, misfeasance, or nonfeasance of duties by an assessing officer are presented to the State Tax Commission following informal hearings before the ADAC on February 21, 2019.

ASSESSOR	COUNTY	UNITS	SUMMARY	RECOMMENDATION
David Rozeveld (MCAO)	Missaukee	Riverside Township	David Rozeveld appeared before the ADAC after failing to correct deficiencies in Riverside Township, Missaukee County following the initial 2014 AMAR review	The Assessor Discipline Advisory Committee and David Rozeveld have entered into a Consent Agreement, holding formal hearing before MAHS in abeyance and requiring David Rozeveld to complete a course on Economic Condition Factors within six months of this Order, complete the June 13, 2019 Transfers of Ownership course, or another Transfers of Ownership course within six months of this Order and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. Failure to fully participate in the courses and AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.
Dennis Burns (MAAO)	Muskegon	Ravenna Township	Dennis Burns appeared before the ADAC after failing to correct deficiencies in Ravenna Township, Muskegon County following the initial 2015 AMAR review.	The Assessor Discipline Advisory Committee and Dennis Burns have entered into a Consent Agreement, holding formal hearing before MAHS in abeyance and requiring Dennis Burns to complete a course on Economic Condition Factors within six months of this Order and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. Failure to fully participate in the course and AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.

<b>ASSESSOR</b>	<b>COUNTY</b>	<b>UNITS</b>	<b>SUMMARY</b>	<b>RECOMMENDATION</b>
Peter Kleiman (MCAO)	Menominee	Harris Township	Peter Kleiman appeared before the ADAC after failing to correct deficiencies in Harris Township, Menominee County following the initial 2015 AMAR review.	The Assessor Discipline Advisory Committee and Peter Kleiman have entered into a Consent Agreement, holding formal hearing before MAHS in abeyance and requiring Peter Kleiman to schedule one-on-one training with BS&A which should include how to use the software and run various reports. This one-on-one training shall be completed within six months of the date of the State Tax Commission Order approving this Consent Agreement. Peter Kleiman is required to notify the Executive Director of the State Tax Commission in writing of the date(s) and number of hours of the BS&A one-on-one training. The Consent Agreement also requires Peter Kleiman to complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. Failure to fully participate in BS&A one-on-one training and AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.
Roy Kissinger (MAAO)	Osceola	Cedar Township Rose Lake Township Sylvan Township	Roy Kissinger appeared before the ADAC after failing to correct deficiencies in Cedar Township, Rose Lake Township and Sylvan Township, Osceola County following the initial 2017 AMAR reviews	The Assessor Discipline Advisory Committee and Roy Kissinger have entered into a Consent Agreement, holding formal hearing before MAHS in abeyance and requiring Roy Kissinger to complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. Failure to fully participate in the AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.

<b>ASSESSOR</b>	<b>COUNTY</b>	<b>UNITS</b>	<b>SUMMARY</b>	<b>RECOMMENDATION</b>
Kevin Dubord (MCAO)	Delta	Escanaba Township	Kevin Dubord appeared before the ADAC after failing to correct deficiencies in Escanaba Township, Delta County following the initial 2016 AMAR review.	The Assessor Discipline Advisory Committee and Kevin Dubord have entered into a Consent Agreement, holding formal hearing before MAHS in abeyance and requiring Kevin Dubord to complete a course on Land Values within six months of this Order and complete the Assessing.NET Level II course within six months of this Order. Failure to fully participate in the courses will automatically result in a recommendation to proceed to MAHS formal hearing.
Barbara Eaton (MAAO)	Benzie Manistee	Gilmore Township Arcadia Township	Barbara Eaton appeared before the ADAC after failing to correct deficiencies in Gilmore Township, Benzie County and Arcadia Township, Manistee County following the initial 2017 and 2018 AMAR reviews.	The Assessor Discipline Advisory Committee and Barbara Eaton have entered into a Consent Agreement, holding formal hearing before MAHS in abeyance and requiring Barbara Eaton to complete a course on Land Values within six months of this Order and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. Failure to fully participate in the course and AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.
David VanderHeide (MMAO)	Ottawa	Allendale Township	David VanderHeide appeared before the ADAC after failing to correct deficiencies in Allendale Township, Ottawa County following the initial 2015 AMAR review.	The Assessor Discipline Advisory Committee recommends that no further disciplinary action be taken regarding David VanderHeide's assessor certification.
Eric Ostergren (MCAO)	N/A	N/A	Eric Ostergren appeared before the ADAC after alleged violations regarding the Commission's MCAO program Non-Disclosure Agreement.	The Assessor Discipline Advisory Committee recommends that no further disciplinary action be taken regarding Eric Ostergren's assessor certification.  Staff also recommends the Commission request the Department of Attorney General to review and advise the Commission regarding its adopted Non-Disclosure Agreement.

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on April 8, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding David Rozeveld, MCAO and

Whereas, David Rozeveld was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while he was the assessor of record for Riverside Township, Missaukee County and

Whereas, the 2014 Audit of Minimum Assessing Requirements (AMAR) review indicated that David Rozeveld failed to have documented Economic Condition Factor determinations, land value determinations and land value maps; had true cash values as indicated on the assessment rolls that did not agree with the true cash values on the property record cards; had appraisal record cards that did not meet a 90% or greater accuracy rating; was not in compliance with the requirement of uncapping the taxable value of property in the year following a transfer of ownership and

Whereas, David Rozeveld failed to correct the deficiencies outlined in the Audit of Minimum Assessing Requirements (AMAR) corrective action plan submitted by the local unit and approved by the Commission and

Whereas, as a result of the continued failure to correct deficiencies as outlined in the AMAR corrective action plan submitted by the local unit and approved by the Commission, the Commission assumed jurisdiction of the 2018 assessment roll for Riverside Township at the November 20, 2018 Commission meeting and

Whereas, David Rozeveld appeared before the Assessor Discipline Advisory Committee on February 21, 2019 and did not provide adequate justification for the errors that had occurred.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that David Rozeveld has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that David Rozeveld be referred to the Michigan Administrative Hearing System (MAHS) for a formal hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule, upon the further conditions of the Consent Agreement.

BE IT FURTHER RESOLVED that based on the conditions of the Consent Agreement, the recommendation for MAHS hearing will be held in abeyance and the State Tax Commission will allow David Rozeveld to complete a course on Economic Condition Factors which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of this Order; complete the Transfers of Ownership course being offered on June 13, 2019 or another Transfers of Ownership course which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of this Order; and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training.

BE IT FURTHER RESOLVED that failure to complete the courses and training shall result in David Rozeveld automatically proceeding to MAHS for a formal hearing.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 8th day of April, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

\_\_\_\_\_  
W. Howard Morris, Member

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Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

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Heather S. Frick, Executive Director

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION**

**CONSENT AGREEMENT**

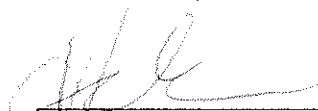
The Assessor Discipline Advisory Committee and Assessor David Rozeveld (MCAO) have reached an agreement to resolve the allegations of improper assessment administration practices against Mr. Rozeveld. As a result, David Rozeveld agrees to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearing System (MAHS) for a formal hearing for further disciplinary action under the following terms:

1. David Rozeveld will complete a course on Economic Condition Factors. The course must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement.
2. David Rozeveld will complete the Transfers of Ownership course being offered on June 13, 2019 or another Transfers of Ownership course. If a course other than the June 13, 2019 course is selected, that course must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement.
3. David Rozeveld will complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. The training will be scheduled by Department of Treasury staff and notification of the date and time will be provided 30 days in advance of the scheduled training. The training will be scheduled within six months of the date of the State Tax Commission Order approving this Consent Agreement. Upon completion of the AMAR training, the State Tax Commission will receive and review a summary report provided by the trainers.
4. David Rozeveld agrees and acknowledges that failure to fully participate in the Economic Condition Factors course, Transfers of Ownership course and AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.
5. Upon successful completion of these courses, David Rozeveld shall be released from discipline.
6. The State Tax Commission has the right to take any further action if David Rozeveld fails to comply with the above terms or further complaints are received regarding misfeasance, nonfeasance or malfeasance of assessing duties.

This Consent Agreement contains the entire agreement between the Assessor Discipline Advisory Committee and David Rozeveld and addresses all discipline matters pending before the Assessor Discipline Advisory Committee on February 21, 2019.


Respectfully submitted,

Dated: 3/26/19



Heather S. Frick, Executive Director  
State Tax Commission

Dated: 3/20/2019



David Rozeveld, Assessor (MCAO)

DRAFT



**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on April 8, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Dennis Burns, MAAO and

Whereas, Dennis Burns was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while he was the assessor of record for Ravenna Township, Muskegon County and

Whereas, the 2015 Audit of Minimum Assessing Requirements (AMAR) review indicated that Dennis Burns failed to have documented Economic Condition Factor determinations and land value determinations; had true cash values as indicated on the assessment rolls that did not agree with the true cash values on the property record cards; and had appraisal record cards that did not meet a 90% or greater accuracy rating and

Whereas, Dennis Burns failed to correct the deficiencies outlined in the Audit of Minimum Assessing Requirements (AMAR) corrective action plan submitted by the local unit and approved by the Commission and

Whereas, Dennis Burns appeared before the Assessor Discipline Advisory Committee on February 21, 2019 and did not provide adequate justification for the errors that had occurred.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Dennis Burns has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Dennis Burns be referred to the Michigan Administrative Hearing System (MAHS) for a formal

hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule, upon the further conditions of the Consent Agreement.

BE IT FURTHER RESOLVED that based on the conditions of the Consent Agreement, the recommendation for MAHS hearing will be held in abeyance and the State Tax Commission will allow Dennis Burns to complete a course on Economic Condition Factors which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months this Order and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training.

BE IT FURTHER RESOLVED that failure to complete the course and training shall result in Dennis Burns automatically proceeding to MAHS for a formal hearing.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 8th day of April, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

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W. Howard Morris, Member

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Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided In Act 147, P.A. 1960

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Heather S. Frick, Executive Director

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION**

**CONSENT AGREEMENT**

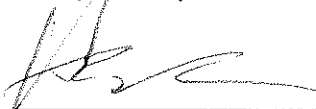
The Assessor Discipline Advisory Committee and Assessor Dennis Burns (MAAO) have reached an agreement to resolve the allegations of improper assessment administration practices against Mr. Burns. As a result, Dennis Burns agrees to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearing System (MAHS) for a formal hearing for further disciplinary action under the following terms:

1. Dennis Burns will complete a course on Economic Condition Factors. The course must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement.
2. Dennis Burns will complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. The training will be scheduled by Department of Treasury staff and notification of the date and time will be provided 30 days in advance of the scheduled training. The training will be scheduled within six months of the date of the State Tax Commission Order approving this Consent Agreement. Upon completion of the AMAR training, the State Tax Commission will receive and review a summary report provided by the trainers.
3. Dennis Burns agrees and acknowledges that failure to fully participate in the Economic Condition Factors course and AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.
4. Upon successful completion of these courses, Dennis Burns shall be released from discipline.
5. The State Tax Commission has the right to take any further action if Dennis Burns fails to comply with the above terms or further complaints are received regarding misfeasance, nonfeasance or malfeasance of assessing duties.

This Consent Agreement contains the entire agreement between the Assessor Discipline Advisory Committee and Dennis Burns and addresses all discipline matters pending before the Assessor Discipline Advisory Committee on February 21, 2019.

Respectfully submitted,

Dated: 3-27-19



Heather S. Frick, Executive Director  
State Tax Commission

Dated: 3-20-19



Dennis Burns, Assessor (MAAO)

DRAFT

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on April 8, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Peter Kleiman, MCAO and

Whereas, Peter Kleiman was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while he was the assessor of record for Harris Township, Menominee County and

Whereas, the 2015 Audit of Minimum Assessing Requirements (AMAR) review indicated that Peter Kleiman failed to have documented Economic Condition Factor determinations, land value maps and land value determinations; had true cash values as indicated on the assessment rolls that did not agree with the true cash values on the property record cards; had appraisal record cards that did not meet a 90% or greater accuracy rating; and was not in compliance with the requirement of uncapping the taxable value of property in the year following a transfer of ownership and

Whereas, Peter Kleiman failed to correct the deficiencies outlined in the Audit of Minimum Assessing Requirements (AMAR) corrective action plan submitted by the local unit and approved by the Commission and

Whereas, as a result of the continued failure to correct deficiencies as outlined in the AMAR corrective action plan submitted by the local unit and approved by the Commission, the Commission assumed jurisdiction of the 2018 assessment roll for Harris Township at the November 20, 2018 Commission meeting and

Whereas, Peter Kleiman appeared before the Assessor Discipline Advisory Committee on February 21, 2019 and did not provide adequate justification for the errors that had occurred.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Peter Kleiman has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Peter Kleiman be referred to the Michigan Administrative Hearing System (MAHS) for a formal hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule, upon the further conditions of the Consent Agreement.

BE IT FURTHER RESOLVED that based on the conditions of the Consent Agreement, the recommendation for MAHS hearing will be held in abeyance and the State Tax Commission requires Peter Kleiman to schedule one-on-one training with BS&A which should include how to use the software and run various reports. This one-on-one training shall be completed within six months of the date of the State Tax Commission Order approving this Consent Agreement. Peter Kleiman is required to notify the Executive Director of the State Tax Commission in writing of the date(s) and number of hours of the BS&A one-on-one training. Peter Kleiman is also required to complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training.

BE IT FURTHER RESOLVED that failure to complete the BS&A and AMAR trainings shall result in Peter Kleiman automatically proceeding to MAHS for a formal hearing.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 8th day of April, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

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W. Howard Morris, Member

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Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

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Heather S. Frick, Executive Director

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION**

**CONSENT AGREEMENT**

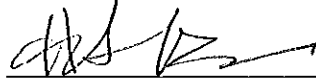
The Assessor Discipline Advisory Committee and Assessor Peter Kleiman (MCAO) have reached an agreement to resolve the allegations of improper assessment administration practices against Mr. Kleiman. As a result, Peter Kleiman agrees to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearing System (MAHS) for a formal hearing for further disciplinary action under the following terms:

1. Peter Kleiman will schedule one-on-one training with BS&A which should include how to use the software and run various reports. This one-on-one training shall be completed within six months of the date of the State Tax Commission Order approving this Consent Agreement. Peter Kleiman is required to notify the Executive Director of the State Tax Commission in writing of the date(s) and number of hours of the BS&A one-on-one training.
2. Peter Kleiman will complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. The training will be scheduled by Department of Treasury staff and notification of the date and time will be provided 30 days in advance of the scheduled training. The training will be scheduled within six months of the date of the State Tax Commission Order approving this Consent Agreement. Upon completion of the AMAR training, the State Tax Commission will receive and review a summary report provided by the trainers.
3. Peter Kleiman agrees and acknowledges that failure to fully participate in the BS&A one-on-one training and AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.
4. Upon successful completion of BS&A training and AMAR training, Peter Kleiman shall be released from discipline.
5. The State Tax Commission has the right to take any further action if Peter Kleiman fails to comply with the above terms or further complaints are received regarding misfeasance, nonfeasance or malfeasance of assessing duties.

This Consent Agreement contains the entire agreement between the Assessor Discipline Advisory Committee and Peter Kleiman and addresses all discipline matters pending before the Assessor Discipline Advisory Committee on February 21, 2019.

Respectfully submitted,

Dated: 3/24/19



Heather S. Frick, Executive Director  
State Tax Commission

Dated: 3-20-2019



Peter Kleiman, Assessor (MCAO)

DRAFT



**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on April 8, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Roy Kissinger, MAAO and

Whereas, Roy Kissinger was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while he was the assessor of record for Cedar Township, Rose Lake Township and Sylvan Township, Osceola County and

Whereas, the 2017 Audit of Minimum Assessing Requirements (AMAR) review indicated that Roy Kissinger failed to have documented Economic Condition Factor determinations for Rose Lake and Sylvan Townships, failed to have land value maps for Rose Lake Township, failed to have and land value determinations for all three townships; and had appraisal record cards that did not meet a 90% or greater accuracy rating for all three townships and

Whereas, Roy Kissinger failed to correct the deficiencies outlined in the Audit of Minimum Assessing Requirements (AMAR) corrective action plan submitted by the local unit and approved by the Commission and further failed to submit any information for the 2018 AMAR follow up reviews and

Whereas, Roy Kissinger appeared before the Assessor Discipline Advisory Committee on February 21, 2019 and did not provide adequate justification for the errors that had occurred.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Roy Kissinger has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Roy Kissinger be referred to the Michigan Administrative Hearing System (MAHS) for a formal hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule, upon the further conditions of the Consent Agreement.

BE IT FURTHER RESOLVED that based on the conditions of the Consent Agreement, the recommendation for MAHS hearing will be held in abeyance and the State Tax Commission will allow Roy Kissinger to complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training.

BE IT FURTHER RESOLVED that failure to complete the AMAR training shall result in Roy Kissinger automatically proceeding to MAHS for a formal hearing.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 8th day of April, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

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W. Howard Morris, Member

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Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided In Act 147, P.A. 1960

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Heather S. Frick, Executive Director

STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION

CONSENT AGREEMENT

The Assessor Discipline Advisory Committee and Assessor Roy Kissinger (MAAO) have reached an agreement to resolve the allegations of improper assessment administration practices against Mr. Kissinger. As a result, Roy Kissinger agrees to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearing System (MAHS) for a formal hearing for further disciplinary action under the following terms:

1. Roy Kissinger will complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. The training will be scheduled by Department of Treasury staff and notification of the date and time will be provided 30 days in advance of the scheduled training. The training will be scheduled within six months of the date of the State Tax Commission Order approving this Consent Agreement. Upon completion of the AMAR training, the State Tax Commission will receive and review a summary report provided by the trainers.
2. Roy Kissinger agrees and acknowledges that failure to fully participate in the AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.
3. Upon successful completion of the AMAR training Roy Kissinger shall be released from discipline.
4. The State Tax Commission has the right to take any further action if Roy Kissinger fails to comply with the above terms or further complaints are received regarding misfeasance, nonfeasance or malfeasance of assessing duties.

This Consent Agreement contains the entire agreement between the Assessor Discipline Advisory Committee and Roy Kissinger and addresses all discipline matters pending before the Assessor Discipline Advisory Committee on February 21, 2019.

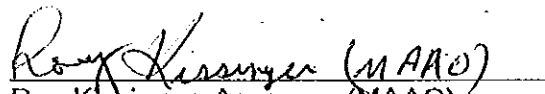
Respectfully submitted,

Dated: 3/18/19



Heather S. Frick, Executive Director  
State Tax Commission

Dated: March 13<sup>th</sup>, 2019

  
Roy Kissinger, Assessor (MAAO)

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on April 8, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Kevin Dubord, MCAO and

Whereas, Kevin Dubord was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while he was the assessor of record for Escanaba Township, Delta County and

Whereas, the 2016 Audit of Minimum Assessing Requirements (AMAR) review indicated that Kevin Dubord failed to have documented Economic Condition Factor determinations and land value maps and

Whereas, Kevin Dubord failed to correct the deficiencies outlined in the Audit of Minimum Assessing Requirements (AMAR) corrective action plan submitted by the local unit and approved by the Commission and

Whereas, as a result of the continued failure to correct deficiencies as outlined in the AMAR corrective action plans submitted by the local unit and approved by the Commission, the Commission assumed jurisdiction of the 2018 assessment roll for Escanaba Township at the October 22, 2018 Commission meeting and

Whereas, Kevin Dubord appeared before the Assessor Discipline Advisory Committee on February 21, 2019 and did not provide adequate justification for the errors that had occurred.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Kevin Dubord has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Kevin Dubord be referred to the Michigan Administrative Hearing System (MAHS) for a formal hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule, upon the further conditions of the Consent Agreement.

BE IT FURTHER RESOLVED that based on the conditions of the Consent Agreement, the recommendation for MAHS hearing will be held in abeyance and the State Tax Commission will allow Kevin Dubord to complete a course on Land Values which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months this Order and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training.

BE IT FURTHER RESOLVED that failure to complete the courses shall result in Kevin Dubord automatically proceeding to MAHS for a formal hearing.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 8th day of April, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

\_\_\_\_\_  
W. Howard Morris, Member

\_\_\_\_\_  
Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

\_\_\_\_\_  
Heather S. Frick, Executive Director

STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION

CONSENT AGREEMENT

The Assessor Discipline Advisory Committee and Assessor Kevin Dubord (MCAO) have reached an agreement to resolve the allegations of improper assessment administration practices against Mr. Dubord. As a result, Kevin Dubord agrees to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearing System (MAHS) for a formal hearing for further disciplinary action under the following terms:

1. Kevin Dubord will complete a course on Land Values. The course must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement.
2. Kevin Dubord will complete the Assessing.NET Level II course within six months of the date of the State Tax Commission Order approving this Consent Agreement.
3. Kevin Dubord agrees and acknowledges that failure to fully participate in the Land Values course and Assessing.NET Level II course will automatically result in a recommendation to proceed to MAHS formal hearing.
4. Upon successful completion of these courses, Kevin Dubord shall be released from discipline.
5. The State Tax Commission has the right to take any further action if Kevin Dubord fails to comply with the above terms or further complaints are received regarding misfeasance, nonfeasance or malfeasance of assessing duties.

This Consent Agreement contains the entire agreement between the Assessor Discipline Advisory Committee and Kevin Dubord and addresses all discipline matters pending before the Assessor Discipline Advisory Committee on February 21, 2019.

Respectfully submitted,

Dated: 3-29-19



Heather S. Frick, Executive Director  
State Tax Commission

Dated: 3-26-19



Kevin Dubord, Assessor (MCAO)

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION  
OFFICIAL ORDER**

**FINDINGS OF FACT**

Whereas, the State Tax Commission at its meeting on April 8, 2019 received a recommendation from the Assessor Discipline Advisory Committee regarding Barbara Eaton, MAAO and

Whereas, Barbara Eaton was referred to the Assessor Discipline Advisory Committee for engaging in potentially inappropriate assessing practices while she was the assessor of record for Gilmore Township, Benzie County and Arcadia Township, Manistee County and

Whereas, the 2017 Audit of Minimum Assessing Requirements (AMAR) review for Gilmore Township, Benzie County indicated that Barbara Eaton failed to have documented Economic Condition Factor determinations, land value determinations and land value maps; and had true cash values as indicated on the assessment rolls that did not agree with the true cash values on the property record cards; had appraisal record cards that did not meet a 90% or greater accuracy rating and

Whereas, Barbara Eaton failed to correct the deficiencies outlined in the Audit of Minimum Assessing Requirements (AMAR) corrective action plan submitted by the local unit and approved by the Commission and

Whereas, as a result of the continued failure to correct deficiencies as outlined in the AMAR corrective action plan submitted by the local unit and approved by the Commission, the Commission assumed jurisdiction of the 2018 assessment roll for Gilmore Township at the November 20, 2018 Commission meeting and

Whereas, the 2018 AMAR review for Arcadia Township, Manistee County indicated that Barbara Eaton failed to have documented Economic Condition Factor determinations for the commercial class, land value determinations and land value maps and

Whereas, Barbara Eaton appeared before the Assessor Discipline Advisory Committee on February 21, 2019 and did not provide adequate justification for the errors that had occurred.

**CONCLUSIONS OF LAW**

THEREFORE be it resolved that the State Tax Commission based on the facts of the case stated in the Consent Agreement provided and the recommendation of the Assessor Discipline Advisory Committee, has determined that Barbara Eaton has engaging in potentially inappropriate assessing practices which may be in violation of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule; and

BE IT FURTHER RESOLVED that the State Tax Commission may, based on the facts of a case, decide upon any action between issuance of a certificate in assessment administration and suspension or revocation of a certificate in assessment administration; and

BE IT FURTHER RESOLVED that the State Tax Commission orders that Barbara Eaton be referred to the Michigan Administrative Hearing System (MAHS) for a formal hearing regarding potential violations of Michigan Administrative Code R 209.155, specifically pertaining to malfeasance, misfeasance and nonfeasance of duties imposed by law or rule, upon the further conditions of the Consent Agreement.

BE IT FURTHER RESOLVED that based on the conditions of the Consent Agreement, the recommendation for MAHS hearing will be held in abeyance and the State Tax Commission will allow Barbara Eaton to complete a course on Land Values which must be pre-approved by the Executive Director of the State Tax Commission and completed within six months this Order and complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training.

BE IT FURTHER RESOLVED that failure to complete the course and training shall result in Barbara Eaton automatically proceeding to MAHS for a formal hearing.

The authority for the actions required by this Official Order is found Section 10d of Act 206 of the Public Acts of 1893, as amended, being Michigan Compiled Law 211.10d and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 8th day of April, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

\_\_\_\_\_  
W. Howard Morris, Member

\_\_\_\_\_  
Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

\_\_\_\_\_  
Heather S. Frick, Executive Director



**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION**

**CONSENT AGREEMENT**


The Assessor Discipline Advisory Committee and Assessor Barbara Eaton (MAAO) have reached an agreement to resolve the allegations of improper assessment administration practices against Ms. Eaton. As a result, Barbara Eaton agrees to hold in abeyance the recommendation to proceed to the Michigan Administrative Hearing System (MAHS) for a formal hearing for further disciplinary action under the following terms:

1. Barbara Eaton will complete a course on Land Values. The course must be pre-approved by the Executive Director of the State Tax Commission and completed within six months of the date of the State Tax Commission Order approving this Consent Agreement.
2. Barbara Eaton will complete the State Tax Commission's Audit of Minimum Assessing Requirement (AMAR) training. The training will be scheduled by Department of Treasury staff and notification of the date and time will be provided 30 days in advance of the scheduled training. The training will be scheduled within six months of the date of the State Tax Commission Order approving this Consent Agreement. Upon completion of the AMAR training, the State Tax Commission will receive and review a summary report provided by the trainers.
3. Barbara Eaton agrees and acknowledges that failure to fully participate in the Land Values course and AMAR training will automatically result in a recommendation to proceed to MAHS formal hearing.
4. Upon successful completion of these courses, Barbara Eaton shall be released from discipline.
5. The State Tax Commission has the right to take any further action if Barbara Eaton fails to comply with the above terms or further complaints are received regarding misfeasance, nonfeasance or malfeasance of assessing duties.

This Consent Agreement contains the entire agreement between the Assessor Discipline Advisory Committee and Barbara Eaton and addresses all discipline matters pending before the Assessor Discipline Advisory Committee on February 21, 2019.


Respectfully submitted,

Dated: 3/26/19



Heather S. Frick, Executive Director  
State Tax Commission

Dated: 3/18/2019



Barbara Eaton, Assessor (MAAO)

DRAFT



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

NICK A. KHOURI  
STATE TREASURER

**DATE:** April 1, 2019

**TO:** Michigan State Tax Commission  
Heather Frick, Executive Director

**FROM:** Darcy Marusich, Property Services Division

**SUBJECT:** Request Approval of Cap Rates for 2019 State Assessment Parcels

Property Services Division staff is recommending the approval of the following Cap Rates for 2019 to be used in the preparation of the assessments of the State Assessment Roll. These rates have been developed using the methodology used in prior years and they reflect the relatively strong competitive position of the Michigan railroads. The requested rates are as follows:

Class 1 Railroads: Cap Rate of 11.13%  
Short Line Railroads: Cap Rate of 11.28%  
Very Short Line Railroads: Cap Rate of 12.31%  
Railcar Company: Cap Rate of 11.13%

Thanks

A handwritten signature in dark ink, appearing to read "Darcy Marusich".

Darcy Marusich  
State of Michigan  
Department of Treasury  
Property Services Division  
E-mail: [marusichd@michigan.gov](mailto:marusichd@michigan.gov)  
Phone: 517-335-1218  
Fax: 517-241-2621



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** March 29, 2019

**TO:** Members of the State Tax Commission

**FROM:** Heather S. Frick, Executive Director

**SUBJECT:** Richfield Township, Genesee County

Staff was notified by Genesee County Equalization on December 21, 2018 of a potentially inappropriate action by the Richfield Township 2018 December Board of Review. When taken action to grant principal residence exemptions for 2018 to parcels 16-28-677-018, 16-31-576-018 and 16-11-576-019, the taxable value for each of the three properties was uncapped equal to the state equalized value. There was no transfer of ownership indicated and the Board of Review decisions did not contain any notation of a determination made as to a taxable value uncapping.

A letter was sent to Richfield Township requesting additional information regarding the error that had occurred. On March 28, 2019, staff received a response from Richfield Township confirming that there was no uncapping issue presented or heard at the 2018 December Board of review for these three parcels and that the uncapping was a result of a data entry error and Richfield Township has no objection to the State Tax Commission reversing the uncapping of the taxable values and further the Township believes making the correction and refunding any overpayment of taxes by the affected taxpayers is the correct action that needs to be taken.

Staff has reviewed the Board of Review determinations and the response from Richfield Township and determined the uncapping of the taxable values were not actions intended to be taken by or presented to the 2018 December Board of Review, which was only acting on the principal residence exemptions (which is within the Board of Review's authority under MCL 211.53b). Staff is requesting the Commission overturn the actions of the Richfield Township, Genesee County 2018 December Board of Review related to the uncapping of taxable value for parcels 16-28-677-018, 16-31-576-018 and 16-11-576-019.

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION**

**OFFICIAL ORDER**

Whereas, the State Tax Commission at its meeting on April 8, 2019 received a report regarding Richfield Township, Genesee County and

Whereas, the State Tax Commission was notified by Genesee County Equalization on December 21, 2018 that indicated that the Richfield Township 2018 December Board of Review granted principal residence exemptions for 2018 to parcels 16-28-677-018, 16-31-576-018 and 16-11-576-019. In addition to granting a 100% principal residence exemption, the taxable value for each of the three properties was uncapped equal to the state equalized value and

Whereas, Richfield Township was notified of the alleged errors and was requested to respond. The response from Richfield Township on March 28, 2019 confirmed that the issue before the December Board of Review was entitlement to the principal residence exemptions only, the uncappings were due to a data entry error and Richfield Township has no objection to the State Tax Commission reversing the uncapping of the taxable values and

Whereas, the State Tax Commission has authority under the General Property Tax Act, MCL 211.150, to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission orders that the action of the Richfield Township, Genesee County 2018 December Board of Review related to the uncapping of the taxable values equal to the assessed values for the 2018 tax year for parcels 16-28-677-018, 16-31-576-018 and 16-11-576-019 be overturned.

BE IT FURTHER RESOLVED that the State Tax Commission orders Richfield Township, Genesee County to take all necessary steps to ensure the 2018 assessment roll is corrected and the new tax bills are issued for parcels 16-28-677-018, 16-31-576-018 and 16-11-576-019 and to notify the property owners of this action.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws and Executive Order 2009-51.

WITNESS, my hand and seal of the State Tax Commission this 8<sup>th</sup> day of April, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

\_\_\_\_\_  
W. Howard Morris, Member

\_\_\_\_\_  
Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

\_\_\_\_\_  
Heather S. Frick, Executive Director

DRAFT



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** March 29, 2019

**TO:** Members of the State Tax Commission

**FROM:** Heather S. Frick, Executive Director

**SUBJECT:** Sanilac Township, Sanilac County

In 2018, staff was notified of a potentially inappropriate action by the Sanilac Township 2018 July Board of Review. Staff from the County Treasurer's office notified us the July Board of Review had acted to change a 2017 Disabled Veteran's Exemption.

As you know, the July and December Board of Review may correct "Qualified Errors" that have been previously verified by the assessor. However, a prior year correction would be outside of the Board of Review's authority.

On March 7, 2019, staff was able to receive information on the exact nature of the actions of the Board of Review. The Sanilac Township Assessor indicated the July Board of Review in 2018 acted to correct an error on the 2017 tax roll for a Disabled Veteran's Exemption because, the exemption was granted to an incorrect parcel number. The assessor indicated that after the December 2017 Board of Review granted the exemption, it was discovered the exemption had been improperly applied to a now retired parcel. Instead of simply making the correction, the assessor asked the July 2018 Board of Review to act on the error, which is outside of their authorities.

Staff have reviewed the exemption and determined the taxpayer did qualify for the exemption. Staff is requesting the STC overturn the actions of the Sanilac Township, Sanilac County July Board of Review related to parcel 212-011-200-070-10 and move the exemption to the correct parcel 210-011-200-070-10.

**STATE OF MICHIGAN  
MICHIGAN DEPARTMENT OF TREASURY  
STATE TAX COMMISSION**

**OFFICIAL ORDER**

Whereas, the State Tax Commission at its meeting on April 8, 2019 received a report regarding Sanilac Township, Sanilac County and

Whereas, the staff report indicated that the Sanilac Township 2018 July Board of Review acted to correct an error on the 2017 tax roll related to a Disabled Veterans Exemption. Due to a change in parcel numbers because of an annexation, the exemption was granted to the incorrect parcel of 212-011-200-070-010 and

Whereas, the Sanilac Township 2018 July Board of Review had no authority to correct an error of this type for the 2017 tax roll and

Whereas, the State Tax Commission has authority under the General Property Tax Act, MCL 211.150, to take such measures as will secure the enforcement of the provisions of this act, to the end that all the properties of this state liable to assessment for taxation shall be placed upon the assessment rolls and assessed at that proportion of true cash value which the legislature from time to time shall provide pursuant to the provisions of article 9, section 3 of the constitution.

NOW THEREFORE, in the best interest of equitable property tax administration, the State Tax Commission orders that the actions of the Sanilac Township, Sanilac County 2018 July Board of Review related to parcel 212-011-200-070-10 be overturned.

BE IT FURTHER RESOLVED that the State Tax Commission orders the Sanilac County Treasurer to process the exemption for the correct parcel, 210-011-200-070-10 and cancel any 2017 taxes associated with this parcel.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws and Executive Order 2009-51.



WITNESS, my hand and seal of the State Tax Commission this 8<sup>th</sup> day of April, A.D. 2019.



\_\_\_\_\_  
Nick A. Khouri, Chairperson

\_\_\_\_\_  
W. Howard Morris, Member

\_\_\_\_\_  
Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in the State Tax Commission Office as provided in Act 147, P.A. 1960

\_\_\_\_\_  
Heather S. Frick, Executive Director

DRAFT



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** April 8, 2019  
**TO:** Members of the State Tax Commission  
**FROM:** Emily Leik, Departmental Analyst  
**SUBJECT:** Charitable Nonprofit Housing Organization Exemption

Public Act 456 of 2014 allows for an exemption from the collection of taxes under the General Property Tax Act, Public Act 206 of 1893, for charitable nonprofit housing organizations that own eligible nonprofit housing property. According to the Act, the State Tax Commission shall grant or deny the exemption after consultation with the State Treasurer or designee.

Enclosed is a list of various Habitat for Humanity County Organizations. All applications included in the attached list were reviewed by State Tax Commission staff, are determined to comply with the statutory requirements of Public Act 456 of 2014 and qualify for exemption.

It is recommended that you approve the applications effective on December 31, 2019 for the 2020 tax year, for either a period of three (3) or five (5) years with an expiration date of December 30, 2022 or December 30, 2024, or until one of the following events occurs:

1. The eligible nonprofit housing property is occupied by a low-income person under a lease agreement, or
2. The eligible nonprofit housing property is transferred by the charitable nonprofit housing organization.

**State Tax Commission**  
**Applications for Exemption of Charitable Nonprofit Housing Property MCL 211.7kk**  
**April 8, 2019 Meeting**

<b>Application Number</b>	<b>Name of Charitable Organization</b>	<b>Unit</b>	<b>Unit Type</b>	<b>County</b>	<b>Parcel Number</b>	<b>Years Approved</b>
18-069	Lakeshore Habitat for Humanity	Holland	Township	Ottawa	70-16-16-100-063	5 years
19-002	Oceana County Habitat for Humanity, Inc.	Hesperia	Village	Oceana	64-041-610-029-00	5 years
19-004	Habitat for Humanity Northeast Michigan, Inc.	Alpena	City	Alpena	092-257-000-027-00	5 years
19-005	North Star Habitat for Humanity	Sault Ste. Marie	City	Chippewa	051-145-272-00	5 years
19-006	Habitat for Humanity Northeast Michigan, Inc.	Belknap	Township	Presque Isle	030-019-000-020-00	3 years
19-007	Habitat for Humanity of St. Joseph County MI	Three Rivers	City	Saint Joseph	75-051-145-143-00	5 years
19-008	Habitat for Humanity of St. Joseph County MI	Three Rivers	City	Saint Joseph	75-051-212-007-01	5 years
19-009	Habitat for Humanity of St. Joseph County MI	Three Rivers	City	Saint Joseph	75-051-445-192-00	5 years
19-010	Habitat for Humanity of St. Joseph County MI	Three Rivers	City	Saint Joseph	75-051-445-138-01	5 years



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** April 8, 2019

**TO:** Heather S. Frick, Executive Director  
State Tax Commission

**FROM:** LaNiece Densteadt, Departmental Analyst  
State Tax Commission

**SUBJECT:** Re-certifications and New Certifications of Computerized Tax Rolls

The following units have certified that the requirements of Act 112 of 1990, MCL 211.42a as amended, and the conditions of Public Act 140 of 2015 are being met and request the State Tax Commission certify the computerized tax roll. All required documentation has been received and reviewed.

These certifications will expire **May 1, 2022**.

Date printed: March 29, 2019

**New Certifications:**

**Macomb County**

Village of New Haven  
Village of Romeo

**New Certification Denials: None**

**Recertification's:**

**Alcona County**

Alcona Township  
Haynes Township

**Bay County**

City of Essexville  
Hampton Township

**Clare County**

City of Clare

**Calhoun County**

City of Marshall

**Genesee County**

Argentine Township  
City of Clio  
City of Davison  
Flint Township

Flushing Township  
Forest Township  
Genesee Township  
City of Grand Blanc  
Richfield Township  
City of Swartz Creek  
Thetford Township  
Vienna Township

**Gogebic County**

Erwin Township  
City of Ironwood  
Ironwood Township  
Wakefield Township  
City of Wakefield  
Watersmeet Township

**Hillsdale County**

City of Hillsdale

**Ingham County**

Meridian Township

**Isabella County**

Chippewa Township  
City of Clare  
Fremont Township  
Lincoln Township  
Sherman Township  
Union Township

**Jackson County**

Blackman Township  
Concord Township  
Leoni Township

**Kalamazoo County**

Charleston Township  
City of Galesburg

**Kent County**

Byron Township  
Courtland Township  
City of East Grand Rapids  
Oakfield Township

**Lapeer County**

Village of Almont  
Arcadia Township  
Burnside Township  
Deerfield Township  
Lapeer Township

Marathon Township  
Metamora Township  
Oregon Township

**Lenawee County**

City of Tecumseh

**Livingston County**

City of Brighton  
Conway Township  
Tyrone Township

**Macomb County**

Armada Township  
Bruce Township  
Chesterfield Township  
Clinton Township  
City of Fraser  
Village of Grosse Pointe Shores  
Harrison Township  
Lenox Township  
Macomb Township  
City of Memphis  
City of Mount Clemens  
City of New Baltimore  
Ray Township  
Richmond Township  
City of Richmond  
City of St. Claire Shores  
Shelby Township  
City of Sterling Heights  
City of Utica  
City of Warren  
Washington Township

**Mason County**

City of Ludington  
Victory Township

**Midland County**

City of Coleman  
Geneva Township  
Greendale Township  
Jasper Township  
Jerome Township  
Midland Township  
Mills Township  
Porter Township  
Warren Township

**Monroe County**

Village of Dundee  
Erie Township  
City of Monroe

**Montcalm County**

City of Greenville

**Osceola County**

City of Evart  
Evart Township  
LeRoy Township  
Lincoln Township  
Marion Township  
City of Reed City  
Richmond Township  
Sherman Township  
Silvan Township

**Ottawa County**

Allendale Township  
Blendon Township  
Chester Township  
Georgetown Township  
Grand Haven Township  
Holland Township  
City of Hudsonville  
Jamestown Township  
Olive Township  
Polkton Township  
Port Sheldon Township  
Village of Spring Lake  
Tallmadge Township  
Wright Township  
City of Zeeland  
Zeeland Township

**Saginaw County**

Bridgeport Township  
City of Saginaw

**Saint Clair County**

City of Richmond

**Sanilac County**

Maple Valley Township

**Washtenaw County**

Dexter Township

**Wayne County**

Village of Grosse Pointe Shores

**Wexford County**

City of Cadillac

**Recertification Denials:**

**Gladwin County**

Hay Township

Sherman Township

**Macomb County**

Village of Armada

DRAFT





GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** April 8, 2019

**TO:** Heather S. Frick, Executive Director  
State Tax Commission

**FROM:** LaNiece Densteadt, Departmental Analyst  
State Tax Commission

**SUBJECT:** New Certifications and Recertifications of Computerized Assessment Rolls

The following units have certified that the requirements of Act 206 of 1893, MCL 211.24 as amended, and the conditions of Public Act 25 of 2016 are being met and request the State Tax Commission certify the use of a computerized database as the assessment roll. All required documentation has been received and reviewed.

These certifications will expire **May 1, 2022**.

Date printed: March 29, 2019

**New Certifications:**

**Berrien County**

New Buffalo Township

**Recertifications:**

**Gladwin County**

Hay Township  
Sherman Township

**Livingston County**

Hartland Township

**Oakland County**

City of Troy

**Saginaw County**

City of Saginaw